

277. *Debit of expenditure.*—(a) All amounts paid to Government officers from the treasury for meeting famine relief expenditure (except such permanent advances as may be allowed under special or permanent orders) shall be finally debited as famine relief expenditure in the accounts of the month in which the payments are made, and under no circumstances shall such payments be treated or debited in the accounts as 'Advances'.

(b) Subject to the rules of inter-departmental adjustments all charges incurred under the direct orders of the officers of the Civil Department shall be finally debited in the accounts of the Civil Department, and the charges for works under the control and management of officers of the Public Works Department shall be paid for in the Public Works Department and finally debited in the accounts of that department.

278. *Classification of Public Works charges.*—Public works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to famine relief works will be charged to "43—Famine Relief," whether the work is or is not one which would have at some time or other to be undertaken irrespectively of famine. If, however, the work on which famine labour is employed is a revenue-producing work in respect of which a capital account is kept (whether within or without the Revenue Accounts of the Government) the value of the work done, reckoned at ordinary rates, will be charged to the ordinary head of account and the excess only debited to "43—Famine Relief".

279. *Advances and loans.*—(a) Expenditure on scarcity works managed by the Revenue Department, the cost of which is to be borne entirely by the State, shall be shown under "II—Scarcity Works managed by the Revenue Department".

(b) Advances of money, whether wholly or partly recoverable, made to landholders for the purpose of employing labour under famine relief conditions and restrictions shall be made under the provisions of the Land Improvement Loans Act (XIX of 1883) so as to be recoverable as arrears of land revenue, interest being charged at the usual rate on the portion recoverable, but they shall be charged in the first instance to Famine Relief—Misc.—Advances for aided private works. On the close of famine relief operations or earlier, if possible, the amount to be recovered shall be settled by the Local Government, and that amount shall then be transferred in the accounts by deduction from "Famine Relief expenditure" to the debit of "Loans and Advances by Provincial Governments—Advances to cultivators: Advances for aided works", recoveries being credited to the latter head. If, however, by reason of delay in the settlement of the amount recoverable, the adjustment referred to has to be made in the accounts of a year in which no famine relief expenditure is incurred, the credits will be taken to the Famine Insurance Fund of the Province.

(c) Advances for the financing of artisans shall be similarly accounted for.

(d) All other advances made under the Land Improvement Loans Act or the Agriculturists' Loans Act, including land improvement advances in famine districts made under the ordinary rules, though on a larger scale, and advances made to occupants to provide them with the means of subsistence while engaged in cultivation, shall be dealt with under the ordinary rules and not shown as famine expenditure.

(vii) *Miscellaneous*

280. *Payment of medical subordinates.*—(a) On the appointment of a medical subordinate to famine relief work, the Surgeon General shall forward an order of appointment to the officer himself and a copy of it to the Accountant General as well as to the Collector of the district to which the medical subordinate is posted, who will forward the order to the proper quarter. The order of appointment shall be in the following form :—

You are hereby informed that you are entitled from the date of taking charge of your duties in connection with famine relief in the district of _____ to allowances at the rate of _____ per mensem. You should draw your allowances monthly at the District Treasury on a pay bill in the accompanying form, after getting the certificate at the foot signed by the officer in charge of the work or hospital at which you

are employed. If you are at any time transferred to another work or hospital, you should take with you a pay bill for the period up to the date of leaving, having the necessary certificate duly signed by the Executive Engineer or other gazetted officer in charge, and if your transfer is to *another district* you should in addition to taking the pay bill as above immediately intimate the fact of your transfer to this office and to the local treasury officer and obtain from him a last pay certificate before leaving.

(b) The bills for employment on famine duty shall be in a special form for use by medical subordinates* only and they shall bear at the foot a certificate in the following form :—

Certified that AB was employed on famine duty under me from
to and was in transit
from† to

*Signature of Executive Engineer,
or other gazetted officer in charge of the relief work.‡*

(c) If the medical subordinate is already in Government service, he should take a last pay certificate with him from the officer under whom he was working and this should be attached to the first salary bill drawn while on famine duty.

NOTE.—If in special circumstances the medical subordinate is unable to take a last pay certificate with him, the famine officer under whom he is posted should apply for and obtain it from the officer from whose office he is transferred.

(d) The pay and allowances of a medical subordinate should be drawn on bills signed by him and countersigned by the famine officer under whom he works, or signed by the famine officer alone. The bill should be drawn in accordance with the rates sanctioned in the order of appointment, and in the case of an officer already in Government service the last pay certificate referred to above should be attached, a note being made on the last pay certificate showing the date of taking over charge of famine duty. If there is delay in getting a last pay certificate, the salary of the subordinate for the period of actual duty on famine work may be drawn in accordance with the sanctioned rates of pay and allowances shown in the order of appointment. The pay for the period of transit and for the period of employment in the former office after the date shown in the last pay certificate may be drawn after the last pay certificate arrives.

(e) A treasury officer should not refuse payment of bills drawn or countersigned by a famine officer on account of a medical subordinate merely on account of want of authority sanctioning the appointment. His duty in such a case is only to see that there is nothing *prima facie* objectionable in the bills beyond the absence of the order of appointment.

(f) The bills should ordinarily be encashed at the nearest treasury or sub-treasury.

281. *Scale of establishment and powers of sanctioning establishments.*—

(a) A general scale of establishment shall be laid down by Government for each of the general branches of relief. Within the limits of such scale and subject always to budget provision the following officers shall have power to sanction appointments :—

Commissioner, Superintending Engineer or Surgeon General.	Any appointment carrying a consolidated pay of not more than Rs. 400.
Collector, Executive Engineer or Director of Agriculture.	Any appointment carrying a consolidated pay of not more than Rs. 250.
Inspector General of Police	... The police establishment mentioned in the general scale laid down by Government.

NOTES.—(i) This rule does not apply to Gazetted appointments which require sanction by Government.

(ii) The Collector and the Executive Engineer may delegate to the Sub-Divisional Officer or officer of similar rank their powers under this section in respect of an appointment carrying a consolidated salary of not more than Rs. 50.

* They can be extended to other subordinates if found necessary.

† This portion of the certificate will only be filled in when the Medical Subordinate has come from other famine duty.

‡ In the Civil Department the gazetted officer in nearest immediate charge or the Sub-Divisional Officer will sign.

(iii) It is impossible to estimate beforehand the number of trained medical subordinates which may be required. Appointments, therefore, made by the Surgeon General under section 207 (c) need not be included in the general scale to be fixed under this section.

(iv) Pending any orders of Government to the contrary, the scales of establishment given in the Famine Code and its Appendices shall be taken to be those laid down by Government.

(b) The Commissioner, Superintending Engineer or Surgeon General may sanction an establishment in excess of the general scale, up to a limit of 25 per cent., reporting his action immediately to Government.

(c) All other appointments require the sanction of Government.

282. *Proposition statements not required for famine establishment.*—No proposition statements are required for famine establishments, including additions to permanent establishments for famine duty; but lists shall be kept at district offices of all appointments carrying a pay of Rs. 30 and above and inspecting officers should specially see that the number of appointments carrying a pay of less than Rs. 30 is not excessive.

283. *Register of sanctions.*—Each Collector and Executive Engineer shall maintain a register of sanctions to establishment in his district or division in Form 16 of the Audit Code. In this register a separate page or pages shall be allotted to each relief work, poor-house or other relief institution for which establishment is entertained and a full index shall be maintained.

284. *Supply of stationery.*—Stationery shall be obtained as far as possible from the Stationery Department, but the Collector and Executive Engineer may in case of urgency purchase stationery in the local market. No sanction of Government to such purchases need be obtained. It is the duty of controlling officers to see that the power of local purchase is not unduly exercised. The Collector may in case of urgency employ any private press for printing work, reporting the same to the Commissioner for approval.

285. *Preparation of bills and vouchers.*—The following instructions shall be attended to in preparing bills and vouchers:—

(a) Bills shall be drawn on paper of different colours in token of urgency and with a view to make sorting of them easy.*

(b) All forms and bills which will ordinarily be prepared in vernacular shall have bilingual headings (*i.e.*, English and Vernacular).

(c) Certificates shall be printed on the bill form and in such a way that one signature will suffice for both bill and certificates; certificates required from superior officers shall be framed in general terms with due regard to the conditions of work in times of scarcity or famine.

(d) Receipts shall be taken whenever possible for all payments. The receipts for payments of over Rs. 25 shall always accompany the bills on which the money is drawn as sub-vouchers and those for lower sums shall be retained by the disbursing officer.

(e) Vouchers should, when they reach the audit office, contain all necessary details in English.

286. *Powers of disregarding errors and waiving objections.*—The Collector or Executive Engineer may—

(i) disregard an arithmetical error of 4 annas in any case, and up to 1 per cent, but not exceeding Re. 1 where the bill or voucher is for an amount in excess of Rs. 25;

(ii) waive an objection, not involving a personal claim by any officers in permanent Government service and temporary employees on pay of Rs. 30 and above, of any other kind which relates to an item of not more than Rs. 100.

* The following colours are suggested—*red* for scarcity works bills in Form 24, *blue* for village gratuitous relief bills in Forms 28 and 29, *green* for poor-house and village kitchens bills in Form 30, *orange* for casual relief bills in Form 35, *yellow* for Collector's monthly detailed contingent bills.

287. *Horse allowance.*—The Collector shall have power to sanction the payment of a conveyance allowance not exceeding Rs. 45 per mensem to any subordinate employed on famine duty who has a considerable amount of travelling to do in the course of his work. The allowance is not intended to meet an occasional journey, and any subordinate drawing it must attach to the bill a certificate by his immediate controlling officer that the amount of travelling done by him during the period for which the allowance is claimed was sufficient and satisfactory.

288. *Supply of coins.*—Officers who have to disburse small coin in payment of wages and the like should seek to obtain their requirements, as far as possible, from the local grain and other dealers who receive the custom of the recipients of relief, in order both to accommodate such dealers and to avoid the necessity of importing small silver and copper coin at Government expense.

289. *Responsibility of Collector and Dy. Controller of Currency regarding supply of coins.*—(a) The Collector shall be responsible for keeping the Dy. Controller of Currency informed—

(i) of his probable requirements of all kinds of coin as early as possible, and

(ii) of any demand that may arise for bills by which money can be supplied without actual remittance.

(b) The Deputy Controller of Currency shall be responsible for seeing that the amounts of all kinds of coin required by the Collector are in readiness in the district treasury in advance of requirements.

290. *Supply of cash to treasuries and sub-treasuries.*—The Collector shall be responsible for the distribution of money within the district and shall endeavour to distribute funds within his district at the least expense to Government, moving funds by means of cash orders whenever that course is found to be more convenient.

291. *Commission to bankers.*—Without the previous sanction of the Dy. Controller of Currency no discount or charges for commission shall be paid to bankers or others for cashing cheques or pay bills or otherwise supplying cash for Government expenditure. Such sanction should be given only in cases in which the Dy. Controller of Currency is satisfied that no more economical arrangement can be made, and that the particular method proposed is otherwise free from objection. Such cases should be reported to Government.

292. *Payment of grain contractor.*—(a) If in any case not provided for in the foregoing sections of the Code a contract is entered into for the supply of grain or other food-stuffs, the contractor shall draw out a bill, weekly or as often as prescribed by the Collector, for the value of the grain, &c., supplied by him, attaching the receipts for the grain, &c., so supplied to the bill, and present it to the officer by whose authority the grain, &c., was supplied.

(b) Where the bill relates to grain, &c., supplied to more than one poor-house, kitchen, &c., it shall be divided into separate sections, one for each poor-house, kitchen, &c., in order to facilitate comparison with the accounts of each and the posting of the check ledgers.

(c) Advances to grain dealers, if made at all, shall be made by the Collector out of his permanent advance and shall not be made from the permanent advances of Charge and Circle Officers. A separate register of such advances shall be opened by the Collector and their recovery shall be closely watched by him.

293. *Stock register.*—A stock register in Form 51 of all furniture, tools and plant at each scarcity work managed by the Revenue Department, poor-house and State kitchen should be kept by the officials in charge, and in it should be entered all purchases made from time to time. When relief operations are over, such articles as are required should be made over to the Executive Engineer and the rest sold by public auction and the amount realized credited to Government; the sale proceeds should be entered against each item in the stock register, and the register should then be submitted to the head office for check with reference to the amounts credited to Government in the treasury accounts.

294. *Vouchers*.—The following shall be accepted as vouchers sufficient, by themselves, without other bills, for the purpose of audit :—

*Relief Works managed by the
Public Works Department.*

(a) A copy of the cashbook of a charge, with the acquittance roll and with sub-vouchers for all contingent items of more than Rs. 25.

(b) A weekly voucher for wages and cash allowances in Form 20.

(c) A copy of the hospital account.

(d) A copy of the kitchen account.

*Relief works managed by the
Revenue Department.*

(a) A copy of the cashbook, with sub-vouchers for all contingent items over Rs. 25.

(b) A weekly bill in Form 24.

Gratuitous village relief

... Bills for grain and cash dole in Forms 28 and 29.

Casual relief

...

.. The abstract bill, Form 35.

Poor-houses and orphanages

...

(a) A copy of the cashbook, with sub-vouchers for all contingent items of over Rs. 25.

(b) Bills in Form 30.

Village kitchens

...

.. A copy of the cashbook, with sub-vouchers for all contingent items of over Rs. 25, except articles supplied by the grain-dealer.

Miscellaneous relief

...

... Simple receipts on forms prescribed by the Collector or Accountant General, showing clearly the objects for which expenditure will be incurred.

295. *Expenditure from Local Board and Municipal funds*.—It is incumbent on District Local Boards and Municipalities to co-operate with Government in meeting distress due to famine or scarcity. In the initial stages local bodies should, so far as funds permit and if they can do so without dislocating their finances, adapt and expand their programmes of works so as to meet the demand for employment, and thus enable the opening of Government works to be postponed as long as possible.